

U.S. Customs and Border Protection, DHS; Treasury

§ 144.0

deemed to satisfy all filing requirements under this part and the merchandise may be released.

(g) *Liquidation*. The entry summary will be scheduled for liquidation once payment is made under statement processing (*see* 19 CFR 24.25).

§ 143.45 Filing of additional entry information.

When filing from a remote location, a RLF filer must electronically file all additional information required by CBP to be presented with the entry and entry summary information (including facsimile transmissions) that CBP can accept electronically. If CBP cannot accept additional information electronically, the RLF filer must file the additional information in a paper format at the CBP port of entry where the goods arrived.

PART 144—WAREHOUSE AND RE-WAREHOUSE ENTRIES AND WITHDRAWALS

Sec.

144.0 Scope.

Subpart A—General Provisions

- 144.1 Merchandise eligible for warehousing.
- 144.2 Liability of importers and sureties.
- 144.3 Allowance for damage.
- 144.4 Allowance for abandoned, destroyed, or exported merchandise.
- 144.5 Period of warehousing.
- 144.6 [Reserved]
- 144.7 Disposition of merchandise after expiration of warehousing period.

Subpart B—Requirements and Procedures for Warehouse Entry

- 144.11 Form of entry.
- 144.12 Contents of entry summary; estimated duties.
- 144.13 Bond requirements.
- 144.14 Removal to warehouse.
- 144.15 Entry and withdrawal from Customs bonded warehouses of distilled spirits.

Subpart C—Transfer of Right To Withdraw Merchandise from Warehouse

- 144.21 Conditions for transfer.
- 144.22 Endorsement of transfer on withdrawal form.
- 144.23 Endorsement in blank.
- 144.24 Transferee's bond.
- 144.25 Deposit of forms.
- 144.26 Further transfer.

144.27 Withdrawal from warehouse by transferee.

144.28 Protest by transferee.

Subpart D—Withdrawals from Warehouse

- 144.31 Right to withdraw.
- 144.32 Statement of quantity; charges and liens.
- 144.33 Minimum quantities to be withdrawn.
- 144.34 Transfer to another warehouse.
- 144.35 Withdrawal of vessel and aircraft supplies and equipment.
- 144.36 Withdrawal for transportation.
- 144.37 Withdrawal for exportation.
- 144.38 Withdrawal for consumption.
- 144.39 Permit to transfer and withdraw merchandise.

Subpart E—Rewarehouse Entries

- 144.41 Entry for rewarehouse.
- 144.42 Combined entry for rewarehouse and withdrawal for consumption.

AUTHORITY: 19 U.S.C. 66, 1484, 1557, 1559, 1624.

Section 144.3 also issued under 19 U.S.C. 1563;

Section 144.33 also issued under 19 U.S.C. 1562;

Section 144.37 also issued under 19 U.S.C. 1555, 1562.

SOURCE: T.D. 73-175, 38 FR 17464, July 2, 1973, unless otherwise noted.

§ 144.0 Scope.

This part contains regulations pertaining to the entry and withdrawal of merchandise under the provisions of section 557, Tariff Act of 1930, as amended (19 U.S.C. 1557), which among other things provides that articles subject to duty may be entered for warehousing and deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee, and withdrawn from warehouse for consumption upon payment of duties and charges. The requirements and procedures set forth in this part are in addition to the general requirements and procedures for all entries set forth in part 141 of this chapter. Regulations pertaining to manipulation in warehouse, manufacturing warehouses, and smelting and refining warehouses are set forth in part 19 of this chapter.